
814. SCHEDULE F - ALLOCATION STATISTICS

814. SCHEDULE F - ALLOCATION STATISTICS

2. Line 3. Total licensed bed days available shall be determined by multiplying the number of licensed beds in the period by the number of days in the period. Take into account increases and decreases in the number of licensed beds and the number of days elapsed since the changes. If actual bed days are greater than licensed bed days available, actual bed days shall be used.

3. Line 4. Enter patient days for all patients in the facility. A patient day shall be the care of one patient during the period between one census taking period on two successive days, including bed reserve days. The day of admission shall be included and the day of discharge excluded. Do not include both. When a patient is admitted and discharged on the same day, this period shall be counted as one day.

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814. SCHEDULE F - ALLOCATION STATISTICS

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4. Line 5. Percentage of occupancy shall be the percentage obtained by dividing total patient days by bed days available. The percentage calculation shall not be carried beyond one decimal place (xx.x%).
5. Line 6. A Medicaid patient day of care shall be an inpatient or bed reserve day covered under the Medicaid Program. A patient days covered by the Medicare Program for which a co-insurance or deductible is made by the Medicaid Program shall not be considered a Medicaid day.
6. Line 7. The percentage of Medicaid occupancy shall be Medicaid inpatient days (Line 6) divided by total patient days (Line 4). The percentage computation shall be carried to four decimal places (xx.xxxx%).

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814. SCHEDULE F - ALLOCATION STATISTICS

814. SCHEDULE F - ALLOCATION STATISTICS

F. Section F - Additional Statistics

This section of Schedule F provides for recording information pertaining to the operating screens from the facility's financial records and other schedules in the cost report. This section shall be completed by all providers.

1. Line 1 - Direct Routine Nursing Hours

The direct routine nursing hours figure shall be the total of all paid hours relating to nursing functions performed in and for the CNF unit(s). This information shall be obtained from the payroll records of the facility.

Paid hours shall include overtime, vacation, holiday, and sick leave.

Nursing functions shall include direct patient care activities (e.g. administration of medications, bathing, patient supervision, charting), as well as nurse administration functions

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(e.g. staff scheduling, staff recruitment and evaluation) performed by aides, orderlies, LPNs, RNs, nurse consultants, and directors of nursing. DO NOT include paid hours of dietary aides, housekeeping, or similar support service personnel even though these may be under the administrative jurisdiction of the nursing department. Paid hours of nursing personnel who also work in other care level units (e.g. P.C.) in addition to ICF and SNF shall be allocated amount the care units based on the percentage of time spent in each unit.

2. Line 2 - Direct Dietary Hours

Direct dietary hours include the total of all paid hours related to the dietary department. This information shall be obtained from the payroll records of the facility.

Paid hours shall include overtime, vacation, holiday, and sick leave.

Include only paid hours of employees normally assigned to the dietary department and the administration of that department. DO NOT include paid hours of nursing aides or others who are not normally assigned to the dietary department even

814. SCHEDULE F - ALLOCATION STATISTICS

814. SCHEDULE F - ALLOCATION STATISTICS

though they may perform some dietary related function (e.g. tray distribution or collection).

3. Line 3 - Direct Housekeeping Hours

Direct housekeeping hours shall include the total of all paid hours related to the housekeeping function. This information shall be obtained from the payroll records of the facility.

Paid hours shall include overtime, vacation, holiday, and sick leave.

Include paid hours of employees assigned to housekeeping functions, as well as the proportional time of employees in a maintenance job classifications who also perform housekeeping functions based on percentage of time spent. DO NOT include paid hours related to cleaning of the dietary areas unless these are cleaned by housekeeping or maintenance personnel.

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815. SCHEDULE G -DISCLOSURE SECTION

815. SCHEDULE G - DISCLOSURE SECTION

This schedule shall be completed by all facilities.

- A. This section shall include the organizations with which the facility has contracts. Column 1 shall include the name of the organization, Column 2 shall include the type of business (i.e. management, respiratory, etc.); and Column 3 shall include the date of the contract.
- B. This section shall include protested amounts (non-allowable cost report items) in accordance with HCFA, Pub. 15-11, Section 115.2 (i.e. items in appeal, etc.). Column 1 shall list the item. Column 2 shall state the amount and Column 3 shall show the schedule and line number where the amount is included.

Department for Medicaid Services
General Policies and Guidelines

Nursing Facilities Reimbursement Manual

COMMONWEALTH OF KENTUCKY

Cabinet for Health Services

Department for Medicaid Services

DEPARTMENT FOR MEDICAID SERVICES

NURSING FACILITY PAYMENT SYSTEM

PART IX

ANNUAL COST REPORT

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**ANNUAL COST REPORT
SCHEDULE A
CERTIFICATION AND OTHER DATA**

PAGE 1

Vendor Name _____

Vendor Number _____

For The Period from _____ to _____

A. Type of Control

1. Voluntary Non-Profit

Church _____
Other(Specify) _____

2. Proprietary

Individual _____
Partnership _____
Corporation _____
Other(Specify) _____

3. Government

State _____
County _____
City _____
Other(Specify) _____

B. Statement of costs of services from Related Organizations

1. In the amount of costs to be reimbursed by the _____ Program, are any costs included which are the result of transactions with a related organization?

Yes _____ No _____ (If "Yes" complete parts C & D). All Vendors are to complete E & F, if applicable.

C. Costs incurred as the result of transactions with related organizations.

Schedule	Line #.	Item	Amount

D. Name & percent of direct or indirect ownership of the related organization.

Name of Owner	Name of Related Organization	Percent

E. Statement of Compensation of Owners

Name	Title & Function	Percent of Customary Work Week Devoted to Business	Partners % of Operating Profit or Loss	Corp. Off. % of Vendor's Stock Owned	Total Compensation

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**ANNUAL COST REPORT
SCHEDULE A
CERTIFICATION AND OTHER DATA**

PAGE 2

Vendor Name _____ Vendor Number _____
For The Period from _____ to _____

F. Statement of Compensation Paid to Administrators and/or Assistant Administrators (Other than Owners).

Name	Title	Percent of Customary Work Week Devoted to Business	Percent of Period Employed	Total Compensation for the Period

G. Has the facility had a change of ownership in the past fiscal year?
A change of ownership is defined as the transfer of the assets of a facility. The sale of stock in a facility does not constitute a change of ownership.

Yes _____ No _____

If yes, indicate the new owners and the percent owned. (If corporate owned, list individuals.)

Name	Percent Owned

H. Certification by Officer of Facility

I HEREBY CERTIFY that I have examined the accompanying Kentucky Medicaid _____ Annual Cost Report for the period ended _____ and that, to the best of my knowledge and belief, they are true and correct statements prepared from the books and records of _____ in accordance with applicable program directives, except as noted.

(Signed) _____
Officer or Administrator of Facility

Title

Transmitted #1

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Attachment 4.19-D, Exhibit B

SCHEDULE B STATEMENT OF INCOME AND EXPENSES

VENDOR NAME _____ FYE _____
VENDOR NUMBER _____

1. Total Patient Revenues	\$	
2. Less: Allowances and discounts on patients' accounts		
3. Net Patient Revenues	\$	
4. Less: Total operating expenses		
5. Net income from services to patients	\$	
OTHER INCOME		
6a. Unrestricted contributions, donations, bequests, etc.	\$	
6b. Restricted contributions, donations, bequests, etc.		
7a. Income from unrestricted investments		
7b. Income from restricted investments		
8. Vending machine commission		
9. Revenue from meals sold to employees and guests		
10. Revenue from sale of drugs, supplies, etc., sold to non-patients		
11. Revenue from telephone and telegraph service		
12. Revenue from rental of non-patient facilities		
13. Revenue from Beauty/Barber Shop		
14. Purchase discounts		
15. Other (specify)		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		
27.		
28.		
29.		
30.		
31. Total other income	\$	
32. Total of line 5 and line 31	\$	
OTHER EXPENSES (Specify)		
33.	\$	
34.		
35.		
36.		
37.		
38.		
39.		
40.		
41.		
42.		
43.		
44.		
45.		
46.		
47.		
48.		
49. Total other expenses	\$	
50. NET INCOME FOR THE PERIOD (line 32 less line 49)	\$	

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**ANNUAL COST REPORT
SCHEDULE C
BALANCE SHEET AND COMPUTATION OF EQUITY CAPITAL**

PAGE 1

VENDOR NAME _____ FYE _____
VENDOR NUMBER _____

	(1)	(2)	(3)
ASSETS			
<u>Current Assets</u>			
1. Cash			
2. Notes and Accounts Receivable			
3. Other Receivables			
4. Less: Allowance for Uncollectable Accounts	()	()	()
5. Inventory			
6. Prepaid Expenses			
7. Investments			
8. Other (Specify) _____			

9. Total Current Assets	\$	\$	\$
<u>Fixed Assets</u>			
10. Land			
11. Building and Leasehold Improvements			
12. Less: Accumulated Depreciation	()	()	()
13. Fixed Equipment			
14. Less: Accumulated Depreciation	()	()	()
15. Major Movable Equipment			
16. Less: Accumulated Depreciation	()	()	()
17. Motor Vehicles			
18. Less: Accumulated Depreciation	()	()	()
19. Minor Equipment			
20. Less: Accumulated Depreciation	()	()	()
21. Total Fixed Assets	\$	\$	\$
<u>Other Assets</u>			
22. Investments			
23. Lease Deposits			
24. Due from Owners or Officers (Specify) _____			

25. Other (Specify) _____			

26. Total Other Assets	\$	\$	\$
27. Total Assets	\$	\$	\$

PAGE 2

FYE.

(3)

Balance

- | <u>Per Books</u> | <u>Adjustments</u> | <u>Balance</u> |
|------------------|--------------------|----------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| \$ | \$ | \$ |
| | | |
| | | |
| \$ | \$ | \$ |
| \$ | \$ | \$ |

\$	\$	\$

\$	\$	\$
----	----	----

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EXHIBIT D

**ANNUAL COST REPORT
SCHEDULE C-1
BALANCE SHEET AND EQUITY CAPITAL ADJUSTMENTS**

VENDOR NAME _____ FYE _____
VENDOR NUMBER _____

ITEM	EXPLANATION	AMOUNT	CLASSIFICATION ADJUSTED ACCOUNT	LN
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
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28				
29				
30				
31				
32				
33				
34				
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36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56	TOTAL			

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ANNUAL COST REPORT -- SCHEDULE D-1 -- NURSING SERVICES COSTS

VENDOR NAME	VENDOR NUMBER				FYE	
(1)	(2)	(3)	(4)	(5)	(6)	(8)
	Per Books	Reclass-ifications	Adjust-ments	Adjusted Balance	Direct Cost or Alloc.	Certified Nursing Facility Alloc. of Costs
1 Director of Nursing Salary						
2 R.N. Salaries						
3 L.P.N. Salaries						
4 C.M.A. Salaries						
5 Aides Salaries						
6 Other Salaries						
7 Other Salaries						
8 Other Salaries						
9 <i>Subtotal-Salaries</i>						
10 Employee Benefits Reclassification						
11 Nursing Contracted Services						
12 Medical Records Salaries						
13 Medical Director Fees						
14 Pharmacy Consultant Fees						
15 Physician Services						
16 Nursing Education & Training						
17 Nursing Travel Expense						
18 Medical Supplies						
19 Adult Diapers & Underpads						
20 Nursing Equipment Rental						
21 Nursing Small Equipment Purchases						
22 Other Expense						
23 Other Expense						
24 Other Expense						
25 Other Expense						
26 Other Expense						
27 Other Expense						
28 Other Expense						
29 Other Expense						
30 Other Expense						
31 Other Expense						
32 Other Expense						
33 Other Expense						
34 <i>Total</i>						

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ANNUAL COST REPORT --SCHEDULE D-2 -- OTHER CARE RELATED COSTS

VENDOR NAME	VENDOR NUMBER					FYR	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Per Books	Reclass-ifications	Adjust-ments	Adjusted Balance	Direct Cost or Alloc.	Certified Nursing Facility Alloc. of Costs	Non-Certified & Non-Nursing Fac. Alloc. of Costs
<u>Care Related</u>							
1 Activities Salaries							
2 Social Services Salaries							
3 Other Salaries							
4 Other Salaries							
5 Other Salaries							
6 Subtotal-Salaries							
7 Employee Benefits Reclassification							
8 Activities Supplies							
9 Social Services Supplies							
10 Training & Education Expense							
11 Travel Expense							
12 Other Expense							
13 Other Expense							
14 Other Expense							
15 Other Expense							
16 Other Expense							
17 Other Expense							
18 Other Expense							
19 Other Expense							
20 Other Expense							
21 Other Expense							
22 Other Expense							
23 Other Expense							
24 Other Expense							
25 Other Expense							
26 Other Expense							
27 Other Expense							
28 Other Expense							
29 Other Expense							
30 Other Expense							
31 Raw Food							
32 Total							

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ANNUAL COST REPORT -- SCHEDULE D-3 -- OTHER OPERATING COSTS

PAGE 1

VENDOR NAME	VENDOR NUMBER					FYE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Per Books	Reclass-ifications	Adjust-ments	Adjusted Balance	Direct Cost or Alloc.	Certified Nursing Facility Alloca. of Costs	Non-Certified & Non-Nursing Fac. Alloca. of Costs	Ancillary Hospital-Based Facility Only
Dietary								
1 Dietary Salaries								
2 Other Salaries								
3 Other Salaries								
4 Other Salaries								
5 Subtotal-Salaries								
6 Employee Benefits Reclassification								
7 Dietary Consultant Fees								
8 Dietary Supplies								
9 Equipment Rental								
10 Small Equipment Purchases								
11 Other Dietary Expense								
12 Other Dietary Expense								
13 Other Dietary Expense								
14 Other Dietary Expense								
15 Other Dietary Expense								
16 Other Dietary Expense								
17 Other Dietary Expense								
18 Other Dietary Expense								
19 Other Dietary Expense								
20 Total Dietary Expense								
Housekeeping & Plant Operation								
21 Housekeeping Salaries								
22 Plant Oper. & Maint. Salaries								
23 Other Salaries								
24 Other Salaries								
25 Other Salaries								
26 Subtotal-Salaries								
27 Employee Benefits Reclassification								
28 Housekeeping Supplies								
29 Plant Oper. & Maint. Supplies								
30 Equipment Rental								
31 Repairs & Maintenance-Building								

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ANNUAL COST REPORT -- SCHEDULE D-3 -- OTHER OPERATING COSTS

PAGE 2

VENDOR NAME	VENDOR NUMBER					FYE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Per Books	Reclass-ifications	Adjust-ments	Adjusted Balance	Direct Cost or Alloc.	Certified Nursing Facility Alloca. of Costs	Non-Certified & Non-Nursing Fac. Alloca. of Costs	Ancillary Hospital-Based Facility Only
32 Repairs & Maintenance-Equipment								
33 Repairs & Maintenance-Grounds								
34 Small Equipment Purchases								
35 Gas								
36 Electricity								
37 Water & Sewage								
38 Garbage Pick-up								
39 Contracted Services								
40 Pest Control Services								
41 Property Taxes								
42 Insurance-Property, Plant & Equipment								
43 Other Hskg. & Plant Op. _____								
44 Other Hskg. & Plant Op. _____								
45 Other Hskg. & Plant Op. _____								
46 Other Hskg. & Plant Op. _____								
47 Other Hskg. & Plant Op. _____								
48 Other Hskg. & Plant Op. _____								
49 Other Hskg. & Plant Op. _____								
50 Other Hskg. & Plant Op. _____								
51 Other Hskg. & Plant Op. _____								
52 Other Hskg. & Plant Op. _____								
53 Other Hskg. & Plant Op. _____								
54 Other Hskg. & Plant Op. _____								
55 Other Hskg. & Plant Op. _____								
56 Total Housekeeping & Plant Oper.								
Laundry								
57 Laundry Salaries								
58 Other Salaries _____								
59 Other Salaries _____								
60 Other Salaries _____								
61 Subtotal-Salaries								
62 Employee Benefits Reclassification								
63 Laundry Supplies								

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ANNUAL COST REPORT -- SCHEDULE D-3 -- OTHER OPERATING COSTS

PAGE 3

VENDOR NAME (1)	VENDOR NUMBER				FYE			
	(2) Per Books	(3) Reclass-ifications	(4) Adjust-ments	(5) Adjusted Balance	(6) Direct Cost or Alloc.	(7) Certified Nursing Facility Alloca. of Costs	(8) Non-Certified & Non-Nursing Fac. Alloca. of Costs	(9) Ancillary Hospital-Based Facility Only
65 Laundry Contracted Services								
66 Other Laundry Expense								
67 Other Laundry Expense								
68 Other Laundry Expense								
69 Other Laundry Expense								
70 Other Laundry Expense								
71 Other Laundry Expense								
72 Other Laundry Expense								
73 Other Laundry Expense								
74 Other Laundry Expense								
75 <i>Total Laundry Expense</i>								
<u>Administrative & General</u>								
76 Salaries-Officers								
77 Salaries-Administrator								
78 Salaries-Office Staff								
79 Other Salaries								
80 Other Salaries								
81 Other Salaries								
82 <i>Subtotal-Salaries</i>								
83 Management Fees								
84 Home Office Costs								
85 Board of Directors Fees								
86 FICA								
87 Workmen's Compensation								
88 Unemployment Insurance								
89 Medical Insurance								
90 Life Insurance								
91 Telephone								
92 Dues & Subscriptions								
93 Office Supplies								
94 Equipment Rental								
95 Printing & Postage								
96 Legal Fees								
97 Accounting Fees								

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ANNUAL COST REPORT -- SCHEDULE D-3 -- OTHER OPERATING COSTS

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VENDOR NAME	VENDOR NUMBER					FYB		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Per Books	Reclass-ifications	Adjust-ments	Adjusted Balance	Direct Cost or Alloc.	Certified Nursing Facility Allocs. of Costs	Non-Certified & Non-Nursing Fac. Allocs. of Costs	Ancillary Hospital-Based Facility Only
98 Contracted Services								
99 Utilization Review								
100 Travel & Seminars								
101 Advertising-Help Wanted								
102 Advertising-Other								
103 Small Equipment Purchases								
104 Licenses & Fees								
105 Interest Expense-Non-Capital								
106 Other Expense								
107 Other Expense								
108 Other Expense								
109 Other Expense								
110 Other Expense								
111 Other Expense								
112 Other Expense								
113 Other Expense								
114 Other Expense								
115 Other Expense								
116 Other Expense								
117 Other Expense								
118 Other Expense								
119 Other Expense								
120 Other Expense								
121 Other Expense								
122 Other Expense								
123 Other Expense								
124 Other Expense								
125 Other Expense								
126 Other Expense								
127 Other Expense								
128 Other Expense								
129 Other Expense								
130 Other Expense								

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